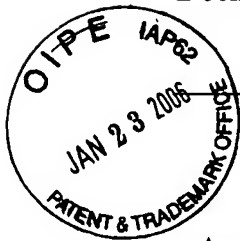


If

Please Direct All Correspondence to Customer Number **20995****AMENDMENT / RESPONSE TRANSMITTAL**

Applicant : Tanaka et al.
 App. No : 10/790,932
 Filed : March 2, 2004
 For : AIR INTAKE SYSTEM FOR OFF-ROAD VEHICLE
 Examiner : Vaughn Coolman
 Art Unit : 3618

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

January 18, 2006

(Date)

Robert J. Roby, Reg. No. 44,304

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

- (X) Response in fourteen (14) pages.
- (X) One (1) Replacement Drawing.
- (X) An Information Disclosure Statement and PTO/SB/08 equivalent listing references for consideration:
 - (X) Listing sixty-nine (69) references.
 - (X) Enclosing eleven (11) references.

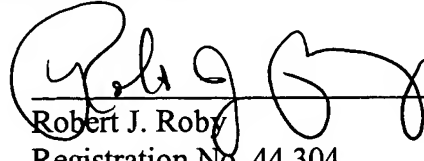
The fee has been calculated as shown below:

FEE CALCULATION				
FEE TYPE		FEE CODE	CALCULATION	TOTAL
Excess Claims	27 - 23 = 4	1202 (\$50)	4 x 50 =	\$200
Excess Independent	2 - 3 = 0	1201 (\$200)	0 x 200 =	\$0
Multiple Claim	1.16(j)	1203 (\$360)		\$0
IDS Fee	1.17(p)	1806 (\$180)		\$180
			TOTAL FEE DUE	\$380

- (X) A check in the amount of \$380 is enclosed.
- (X) Return prepaid postcard.

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- (X) Please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.



Robert J. Roby

Registration No. 44,304

Attorney of Record

Customer No. 20,995

(949) 760-0404